
MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: All Departments
FROM: Walter Johnson, Town Administrator
RE: FY 2016 Budget and Legislative Package
DATE: September 18, 2015
CC: BoS; ABC



It is budget and annual report time again. With me coming to the Town in early September we are pushing out and tightening up the schedule some. I will use the format that's been used in the past for this year to save time. I apologize for any inconvenience this may cause. Attached is a countdown to Town Meeting and the committee/unit distribution list for your work group. Some of these may have changed from 2015 so do please be sure to review that. You will also find the full FY 2016 worksheet template with a tab for your revenues and one for your expenses year to date. Please change your worksheets as needed to reflect this year's request.

We are asking for all items for the 2016 Annual Town Meeting to be submitted by 10 a.m. on Monday, October 9, 2015. Your submission needs to include your operating budget, capital budget requests (only if they have already been submitted to the CIPC), and any Town Meeting Warrant articles or BoS policies or ordinances you are proposing. Please remember to include your revenue projections and justification, annual surveys, charts, and/or reports that are needed.

I understand the statute specifies a substantially later date for zoning amendments (and there may be similar items), but would ask Development Services to provide an outline of the ideas they are working on so the BoS can see what might be coming down the line.

All Town Reports are needed by January 11, 2016. As you may recall that format is 1" margins all around, Times New Roman 12 font, single spaced, submitted to Alison directly at akepple@moultonboroughnh.gov electronically.

I. Submission Format:

Electronic: To save from having to reenter your request manually, you are asked to enter the details of your request into the electronic spreadsheet and email that directly to Alison at akepple@moultonboroughnh.gov. Please note you have the actual FY 2016 template so be very careful to double check that you have verified any line items that will remain and the correct amount, added needed line items, and deleted line items that are no longer required. You will need to provide the account heading, quantities, extension, subtotal and the like for each account. If you are not comfortable with formatting and creating equations in the Excel program let me know and someone will work with you to get that done. The Chart of Accounts is on the template as well.

Please attach to that same email any text, catalog cuts, quotes from vendors, surveys from area towns, sections of statute or other materials you anticipate that we will need or are to be included with your budget request.

Paper: Please provide a paper copy of anything you could not email.

II. Overall Guiding Philosophy:

The BoS discussed on 09/17 its overall philosophy toward the coming budget year. In the end the consensus was to request a level services budget with a goal to reduce spending in as many areas as possible. There was also discussion about the impact to the overall tax rate by both the school and especially the county's financial situation. As always please be looking at any eliminations, combinations or modifications of positions or service delivery that let us continue to assure the taxpayers we are being cost effective with the use of their tax dollars.

III. Guidance For Your Planning:

- 1.) **Equipment & Facility Needs:** If you have a need that did not fit into capital requests, this should be included here.
- 2.) **Personnel Services:** With the change in the wage adjustment policy Heidi will be preparing all wage adjustment estimates Town wide. I will include monies for those in the recommended BoS contingency account.
- 3.) **Expansion or Change in Service Units:** Please do not include any expansion of staffing or programs in the coming year unless you can directly show how that relates to the overall guiding philosophy in some fashion. The bottom line is neither full time equivalent staff (fte) nor full time benefit (ftb) counts should be going up!

If you are requesting anything beyond a "level services" budget you need to be able to show one of the following:

- a.) You have planned a program with measurable service output, a demand for the same, and your ability to charge fees sufficient to keep it revenue neutral; or
 - b.) You have to deal with a statutory or regulatory change that has created the need to expand your areas of service; or
 - c.) You must meet a grant requirement.
- 4.) **Insurance and Employee Benefits:** We will enter those at this end. Do please let us know if you anticipate any changes (i.e. single to family).
 - 5.) **Accounting:** Please remember to put items into the proper accounts on your detail sheets.
 - 6.) **Revenues:** Please submit your projection for revenues that you believe you will process through your department. At a minimum you should be able to provide a five year history of actual revenues (non-real estate tax), this year's budget, year to date (as of the template), and a projection of next year's revenue. On many accounts, we suggest that you take the high and low out, average the three years, and then make an educated guess as to an increase or decrease. Whatever you do, please provide an explanation of how you've come to your numbers.

Please advise if there is a new service required, by statute, and the proposed fee(s). If a fee we charge is out of wack with area Towns, or we provide it at a lower cost than the county or state itself, or you need funds to support any proposals, please submit your proposals, the reasoning and the increased amount of revenue you think it might raise.

Justification: Remember to submit the survey, statute, or calculation which documents or justifies why you are asking for what you are asking for. Those make a compelling argument when being questioned by the Advisory Budget Committee or on Town Meeting floor. Please also remember the BoS, ABC, and public scrutiny of what you are proposing. Providing a FY detailed breakout and justification shows you are in full command of the facts and your needs.

With your cooperation we hope to meet or beat the following schedule:

All requests submitted	October 9
First Review	Week of October 23
Second Review	Week of November 13
Draft of Power Point Presentation	Week of November 20

I will get you the specific dates and time for internal budget reviews over the next few weeks. Attached is a proposed schedule for BoS work sessions.

IV: Change in Accounting Structure:

Finally, as we did last year we are hoping the ABC will conduct their review by shadowing all of the BoS workshops.

Where this is my first budget preparation process in Moultonborough, I look forward to working with you and learning from you about how your department works financially. My budget philosophy is simple: "It is our responsibility as administrator and department heads to present to the Select Board and Advisory Budget Committee the needs of each department that will allow for the continued delivery of high value and quality service that the citizens/taxpayers of the Town of Moultonborough expect and deserve."....Thanks to all for your cooperation

Attachments (3)

Countdown to 2016 Town Meeting

TA Sends Budget & ATM Guidance Memo	September 18, 2015
Budgets & Draft ATM Articles Due to TA	October 9, 2015
1 st BoS/ABC Workshop (10 a.m.) Presentation of Budget With Overview & Set Future Schedule	November 13, 2015
First Day for Bond Issue Public Hearings (3)	January 07, 2016
Town Meeting Reports Submitted By All	January 11, 2016
ABC Report to BoS & SAU	January 12, 2016
Articles to DRA for Courtesy review	January 12, 2016
BoS Dedication and Cover Agreed	January 21, 2016
Last Day for Petition Warrant Articles (39:3)	February 02, 2016
BoS Budget & ATM Hearing (2) (Within regular meeting and hopefully adopts final warrant)	February 04, 2016
Town Reports to Printers	February 05, 2016
Town Reports Available (1)	February 19, 2016
Town Election	March 8, 2016
Town Meeting	March 12, 2016

Drop Dead & Miscellaneous Dates:

- (1) March 01, 2016 (31:95 & 41:14) [TM-7]
- (2) February 7, 2016 General Operating Budget PH Notice [TM-25] (32:5, I and V)
February 14, 2016 PH for General Operating Budget (32:5, I and V)
February 17, 2016 Spec. Rev. Fund & Bond Issues >\$100k PH Notice (33:8-a, I)
February 24, 2016 PH of Spec. Rev. & Bond Issue >\$100k (31:95 d, I [b])
February 24, 2016 for posting of Final Warrant
- (3) (RSA 33:8-a, I)
- Other February 3, 2015 to finalize Collective Bargaining Agreement (CBA) “cost items” (273-A:1, III et al)

**Note: Notice of all Public Hearings must be published at least 7 days in advance
There are numerous other statutory dictates and I encourage anyone with questions to consult the
expansive LGC Calendar or contact this office with questions.**

Proposed Budget Meeting Schedule As of September 18, 2015

12/4 Friday	8:30+/-	Kick-Off and Overview
	10:00	Human Services
	10:30	Administration & Assessing
	11:00	Executive Officers
	Noon	Lunch
	12:30+/-	Tax Collector
	1:00+/-	Town Clerk & Elections
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12/11 Friday	8:30a	Public Works
	11:00	Recreation
	Noon+/-	Lunch
	12:30+/-	Follow-up & Discussion
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12/18 Friday	8:30a	Fire Department Apparatus Report
	10:00+/-	Police
	Noon	Lunch
	12:30 +/-	Development Services
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1/8/16 Friday	8:30 a.m.	Finalization of Department Budgets, Review of non-budget Warrant Articles, policies & the like
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1/22/16 Friday	8:30 a.m.	Finalization of non-budget Warrant Articles, policies & the like

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Walter	Town Administrator's Report
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Hope	Town Warrant For 2016
Heidi	2016 Budget
Heidi	Summary of Inventory
Heidi	Summary of Tax Rates
Heidi	Schedule of Town Property
Heidi	Comparative Statement – Appropriations and Taxes Assessed
Heidi	Comparative Statement – Appropriations and Expenditures
Heidi	Town Office Report – Revenues
Heidi	Summary of Payments
Heidi	Auditor's Letter
Susette	Tax Collector
Barbara	Town Clerk
Cheryl Kahn	Supervisors of the Checklist
Laura Hilliard	Treasurer
Amanda B.	Advisory Budget Committee
Paul Ardito	Trustees of the Trust Funds
Bruce	Office of Development Services
Bruce/Scott B.	Planning Board
Bruce/Bob S.	Zoning Board of Adjustment
Bruce/Marie	Conservation Commission
Bruce/Karin	Milfoil Committee & IMA
Bruce/Ken K.	Community Garden
Bruce/Cristina	Heritage Commission
Bruce	Master Plan Implementation Committee
Bruce/Jordan P.	Capital Improvement Program Committee
Bruce/Don	Code & Health Officer
Gary	Town Assessor
Dave	Fire – Rescue Department & Emergency Management
Dave	Fire – Rescue Auxiliary
Dave	Forest Fire Warden and State Forest Ranger
Dave	IMA Ambulance
Scott K.	Public Works Department
Scott K (Photos)	Adopt A Spot
Scott K	Household Hazardous Waste Day
Scott K	Lakes Regional Hazardous Waste Collection
Len W.	Police Department
Donna K	Community Service Team
Rae	Human Services Director
Donna K	Recreation Department
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Scott & Peter Whelley	Moultonborough Suicide and Mental Health Coalition
Dave B	Joint Loss Management Committee
Jean	Single Stream Recycling Review Committee
Paul	UNH Feasibility Study Committee
Len W.	Moultonborough Taking Action
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Barbara	Vital Records:
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Alison	Office Hours and Scheduled Meetings